SAH Signs Joint Statement Opposing US Proposal to Tax Tuition Waivers

(CHICAGO) November 28, 2017 — Today the Society of Architectural Historians, along with more than 30 other learned societies, issued a joint statement in opposition to the proposal to tax graduate school tuition waivers as income, a provision included in the tax reform bill recently passed by the US House of Representatives.

The statement reads as follows:

We, the undersigned organizations, stand together in opposition to the proposal to tax graduate school tuition waivers as income, a provision included in the tax reform bill recently passed by the US House of Representatives.

As reported by the Chronicle of Higher Education,

Nationwide, about 55 percent of all graduate students had adjusted gross incomes of \$20,000 or less... and nearly 87 percent reported incomes of \$50,000 or less. At the same time, master's-degree students received tuition waivers averaging nearly \$11,000, and doctoral students got waivers averaging more than \$13,600.

Subjecting tuition waivers to income tax would dramatically increase the tax burden of hundreds of thousands of students. This would put graduate education out of reach for many, and would have the greatest impact on those groups already underrepresented in higher education.

The provision would also likely force graduate schools to reduce the number of students they admit, so that they can compensate for increased tax liability with increased financial assistance to students in their programs. Reducing the number of students in graduate schools would have devastating effects across higher education and beyond—there would be fewer instructors to teach undergraduates and fewer researchers to pursue new breakthroughs that transform every aspect of American society.

We call on Members of Congress to reject this proposal and stand up for the future of American higher education. We further urge the members of our organizations to contact their Members of Congress and encourage them to act to ensure tuition waivers remain tax-free.

African Studies Association American Academy of Religion American Anthropological Association American Association of Geographers American Comparative Literature Association American Folklore Society American Historical Association American Musicological Society American Philosophical Association American Society for Environmental History American Sociological Association American Studies Association Association for Asian Studies Association for Jewish Studies Association for Slavic, East European, and Eurasian Studies Association of College & Research Libraries **College Art Association** International Center for Medieval Art Latin American Studies Association Medieval Academy of America Modern Language Association National Communication Association National Council of Teachers of English **Oral History Association Organization of American Historians Rhetoric Society of America** Shakespeare Association of America Society for American Music Society for Cinema and Media Studies Society for Classical Studies Society for Ethnomusicology Society of Architectural Historians Society of Biblical Literature World History Association

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About the Society of Architectural Historians

Founded in 1940, the Society of Architectural Historians is an international nonprofit membership organization that promotes the study, interpretation and conservation of architecture, design, landscapes and urbanism worldwide. SAH serves a network of local, national and international institutions and individuals who, by profession or interest, focus on the built environment and its role in shaping contemporary life. SAH promotes meaningful public engagement with the history of the built environment through advocacy efforts, print and online publications, and local, national and international programs. Learn more at <u>sah.org</u>.

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